Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1. (Currently Amended) A method of fabricating a microelectromechanical system, comprising:

providing a substrate having a device layer, a handle layer and a sacrificial layer between the device layer and the handle layer;

etching a first trench in the device layer, the first trench surrounding a first region of the substrate;

depositing a dielectric isolation layer in the first trench to form an isolation trench that electrically isolates the first region from a second region of the substrate; and

etching a second trench in the device layer, the second trench located in the first region and defining a microstructure including a plurality of elements laterally anchored to the isolation trench such that the isolation trench provides electrical isolation for the anchored elements of the microstructure from each other; and

removing a portion of the sacrificial layer, wherein the removed portion entirely undercuts the plurality of laterally anchored elements.

2. (Currently Amended) The method of claim 31[[1]] further comprising forming circuitry in the second region of the substrate outside the first region.

3.   (Original) The method of claim 2 further comprising depositing an electrical connection over the first trench to connect the microstructure to the circuitry.

4.   (Original) The method of claim 1 further comprising depositing a filler material over the isolation layer in the first trench.

5.   (Original) The method of claim 1 wherein the isolation layer fills the first trench.

6.   (Cancelled)

7.   (Currently Amended) The method of claim [[6]] 1 wherein the method further comprises removing a portion of the sacrificial layer to includes releasing release the microstructure.

8.   (Currently Amended) The method of claim [[7]] 1 wherein the step of etching the first trench etches through the device layer to expose the sacrificial layer.

9.   (Currently Amended) The method of claim [[7]] 1 wherein the step of etching the second trench etches through the device layer to expose the sacrificial layer.

10.   (Currently Amended) The method of claim [[6]] 1 wherein the sacrificial layer includes silicon dioxide.

11.   (Original) The method of claim 1 wherein the device layer includes epitaxial silicon.

12.   (Original) The method of claim 1 wherein the isolation layer includes silicon nitride.

Claims 13-22 Cancelled

23.   (Previously Presented) The method of claim 1, wherein the step of etching the second trench includes etching a portion of the device layer that abuts the isolation trench.

24.   (Cancelled)

25.   (Currently Amended) The method of claim [[24]] 1, wherein the step of etching the second trench includes forming at least one movable element and at least one generally immobile element.

26.   (Original) The method of claim 1, wherein the step of etching the first trench comprises inductively coupled plasma etching.

27.   (Original) The method of claim 1, wherein the step of etching the second trench comprises inductively coupled plasma etching.

28.   (New) The method of claim 1, wherein the removed portion of the sacrificial layer at least partially undercuts the isolation trench.

29.   (New) The method of claim 1, wherein the first trench surrounds a region of the substrate.

30.   (New) The method of claim 1, wherein the first trench electrically isolates a first region of the substrate from a second region of the substrate.

31.   (New) The method of claim 30, wherein the second trench is located in the first region.